

UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS

HAROLD WOODS, ET AL.	)	
	)	
Plaintiff	)	Case No. 04-40102
	)	
v.	)	
	)	
INTERNAL REVENUE SERVICE	)	
	)	
Defendants	)	
	)	

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**UNITED STATES' MOTION FOR EXTENSION OF TIME TO  
ANSWER OR OTHERWISE RESPOND**

The United States, by and through its undersigned counsel, pursuant to the provisions of Rule 6(b)(1) of the Federal Rules of Civil Procedure, hereby requests the entry of an order enlarging, from August 27, 2004 up to and including September 24, 2004, the time in which the United States shall be permitted to serve an answer, a motion, or such other response as may be permitted by the Federal Rules of Civil Procedure, with respect to the complaint in the above-titled action.\*

As good cause for this request, counsel for the United States believes that it may assert a counterclaim against the plaintiffs for foreclosure of federal income tax liabilities on the property in issue. Counsel for the United States believes that additional time is necessary to obtain the facts necessary to determine whether the United States will make this counterclaim.

This is the first request for an enlargement of time made by the United States to respond

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\*Rule 6(b) of the Federal Rules of Civil Procedure provides that when the period for which an enlargement is sought has expired the Court may enlarge such period "upon motion." *See* Fed. R. Civ. P. 6(b)(2). Where, as here, the enlargement is sought before the expiration of the period, the request may be made without a motion. *See*, Fed. R. Civ. P. 6(b)(1). Accordingly, the United States makes its timely request.

to the plaintiff's complaint.

WHEREFORE, the United States prays that this Court enlarge the time period for the United States to serve an answer or other responsive pleading, from August 27, 2004 up to and including September 24, 2004.

Respectfully submitted,

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United States Attorney

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/s/ Alejandro L. Bertoldo  
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CERTIFICATE OF SERVICE

It is hereby certified that service of the attached *United States' Motion for Extension of Time to Answer or Otherwise Respond* has been made by the undersigned counsel, who caused a copy to be deposited in the United States mail, postage prepaid, this August 27, 2004, addressed as follows:

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